

NORTHERN DISTRICT OF IOWA										
IN RE:				Chapter 11						
BDC Group Inc.,				Case No. 23-00484						
Debtor-in-Possession.				CHAPTER 11 PLAN LIQUIDATION ANALYSIS						
Sch. A/B	Description	Value	Liq. Costs	Notes	Senior Prepetition Secured Claim Amount	Class Number	Claim Number	Running Class 1 Secured Claim Balance (\$3,237,769.50)	Collateral Value Available for DIP Facility	Amount Available for Unsecured Claims
3.1	KS B Checking Account	\$ 100.00	\$ -	(1)	\$ 100.00	1	77	\$ 3,237,669.50		\$ -
3.2	KS B Debit Card Account	\$ -	\$ -		\$ -	1	77	\$ 3,237,669.50		\$ -
7.1	Deposit paid to Loudon Water March 2021	\$ 1,720.00	\$ -		\$ 1,720.00	1	77	\$ 3,235,949.50		\$ -
7.2	Deposit paid to PWCSA March 2021	\$ 1,740.00	\$ -		\$ 1,740.00	1	77	\$ 3,234,209.50		\$ -
7.3	Deposit paid to Hiawatha Water Dept May 2021	\$ 100.00	\$ -		\$ 100.00	1	77	\$ 3,234,109.50		\$ -
7.4	Deposit paid to Linn County REC June 2021	\$ 200.00	\$ -		\$ 200.00	1	77	\$ 3,233,909.50		\$ -
7.5	Deposit paid to Crown Jewel Prop Yard Rent VA March 2022	\$ 2,500.00	\$ -	(2)	\$ 2,500.00			\$ 3,233,909.50		\$ -
7.6	Deposit paid to Galinsky Family Real Estate - deposit April 2022	\$ 5,000.00	\$ -	(2)	\$ 5,000.00			\$ 3,233,909.50		\$ -
7.7	Deposit paid to Galinsky Family Real Estate - Last month rent April 2022	\$ 5,000.00	\$ -	(2)	\$ 5,000.00			\$ 3,233,909.50		\$ -
7.8	Deposit paid to Veerabhdra Malikeireddy - Last month rent August 2022	\$ 3,500.00	\$ -	(2)	\$ 3,500.00			\$ 3,233,909.50		\$ -
7.9	Prepetition Funds in Debtor's Attorney's Trust Account	\$ 70,636.50	\$ -	(10)	\$ 50,636.50	1	77	\$ 3,183,273.00		\$ 20,000.00
11.0	Uncollected <90-Day-Old Prepetition Collectible ARs	\$ 129,537.44	\$ 12,953.74	(6)	\$ 116,583.70	1	77	\$ 3,066,689.30		\$ -
11.0	<90-Day-Old Prepetition Collectible ARs Collected Postpetition	\$ 721,230.85	\$ -		\$ 721,230.85	1	77	\$ 2,345,458.45		\$ -
NA	>90-Day-Old Prepetition ARs	\$ 1,119,317.50	\$ 839,488.13	(3)	\$ 279,829.38	1	77	\$ 2,065,629.08		\$ -
39.0	Office furniture	\$ 145.00	\$ 108.75	(4)	\$ 36.25	1	77	\$ 2,065,592.83		\$ -
41.0	Office equipment	\$ 700.00	\$ 525.00		\$ 175.00	1	77	\$ 2,065,417.83		\$ -
41.0	DELL Laptop	\$ 300.00	\$ 225.00		\$ 75.00	1	77	\$ 2,065,342.83		\$ -
41.0	Ricoh MP C2004 EX copier	\$ 500.00	\$ 375.00		\$ 125.00	1	77	\$ 2,065,217.83		\$ -
41.0	Flat screen TV - Conference room	\$ 400.00	\$ 300.00		\$ 100.00	1	77	\$ 2,065,117.83		\$ -
41.0	Flat screen TV - Lobby	\$ 100.00	\$ 75.00		\$ 25.00	1	77	\$ 2,065,092.83		\$ -
41.0	Security system	\$ 500.00	\$ 375.00		\$ 125.00	1	77	\$ 2,064,967.83		\$ -
41.0	Bid to Win software	\$ -	\$ -		\$ -	1	77	\$ 2,064,967.83		\$ -
41.0	Foundations Software	\$ -	\$ -		\$ -	1	77	\$ 2,064,967.83		\$ -
41.0	Capital One computers	\$ -	\$ -		\$ -	1	77	\$ 2,064,967.83		\$ -
41.0	DELL Custom T440 Server; Datto S3-X4 Mini desktop backup appliance; Meraki MS120-48LP Ethernet Switch - 48 ports; Meraki Enterprise License & support - MS120-48LP Cloud managed switch; Meraki MX64 Cloud Managed Security Appliance - 5 Port; Meraki MX64 Advanced Security License; Meraki MR33 IEEE 802.11c 1.30 Gbit/s Wireless Access Point; Meraki MR Enterprise Cloud controller license & all products, proceeds and attachments.	\$ 6,550.29	\$ 2,815.09		\$ 15,796.35	11	56	\$ 2,064,967.83		\$ -
41.0	Business Cell Phones & Tablets	Unknown				1	77	\$ 2,064,967.83	\$ -	\$ -
47.1	2022 GMC Canyon [1041] VIN 1GTG6CEN7N1281475	\$ 29,818.00	\$ 9,795.40		\$ 43,924.09	3	5	\$ 2,064,967.83		\$ -
47.2	2022 GMC Canyon [1040] VIN# 1GTG6FEN1N1330347	\$ 29,818.00	\$ 9,795.40		\$ 46,248.96	3	4	\$ 2,064,967.83		\$ -

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47.3	2018 ProMaster Van [1009] VIN # 3C6TRVDG8JE124363	\$ 22,687.00	\$ 8,243.60	(4)			\$ 2,064,967.83	\$ 14,443.40	\$ -	
47.4	2018 Dodge RAM 3500 [1013] VIN # 3C7WRTCL6JG362728	\$ 39,620.00	\$ 14,236.50	(4)		7	\$ 2,064,967.83		\$ -	
47.5	2018 Dodge RAM 3500 [1014] VIN # 3C7WRTCL0JG294961	\$ 39,620.00	\$ 14,236.50	(4)		7	\$ 2,064,967.83		\$ -	
47.6	2018 Dodge RAM 5500 [1015] VIN # 3C7WRNFL3JG317639	\$ 42,500.00	\$ 14,812.50	(4)		7	\$ 2,064,967.83		\$ -	
47.7	2018 Dodge RAM 2500 [1017] VIN # 3C6UR5CL6JG332586 (Surrender)	\$ 28,000.00	\$ 9,837.50	(4)		7	\$ 2,064,967.83		\$ -	
47.8	2018 Dodge RAM 2500 [1016] VIN # 3C6UR5CL8JG332587	\$ 34,044.00	\$ 13,121.30	(4)	\$ 209,752.98	7	\$ 2,064,967.83	\$ 19,736.72	\$ -	
47.9	2018 Dodge RAM 3500 [1018] VIN # 3C7WRTCL9JG414384 (Surrender)	\$ 44,000.00	\$ 15,112.50	(4)		7	\$ 2,064,967.83		\$ -	
47.10	2018 Dodge RAM 5500 [1019] VIN # 3C7WRNFL9JG361905 (Surrender)	\$ 42,500.00	\$ 14,812.50	(4)		7	\$ 2,064,967.83		\$ -	
47.11	2018 Dodge RAM 5500 [1021] VIN # 3C7WRNFL1JG321382	\$ 42,500.00	\$ 14,812.50	(4)		7	\$ 2,064,967.83		\$ -	
47.12	2018 Dodge RAM 5500 [1022] VIN # 3C7WRNFL6JG320437	\$ 42,500.00	\$ 14,812.50	(4)		7	\$ 2,064,967.83		\$ -	
47.13	2016 Fabrique Enclosed Trailer [3005] VIN # 5JXCE1022GE202427	\$ 500.00	\$ 375.00	(4)			\$ 2,064,967.83	\$ 125.00	\$ -	
47.14	2019 Stealth STT8524TA3 Trailer [3023] VIN # 5LBE2422KE075588	\$ 3,342.00	\$ 1,874.30	(4)			\$ 2,064,967.83	\$ 1,467.70	\$ -	
47.15	2019 Doolittle Dump 14' (2) [3016] VIN #1DGDP1225LM041079 & [3025] VIN#1DGDP1425LM041080. Each vehicle worth \$3,846.	\$ 7,692.00	\$ 3,745.10	(4)			\$ 2,064,967.83	\$ 3,946.90	\$ -	
47.16	2013 Wright Way Enclosed Trailer [3012] VIN 542BC1628DB003872	\$ 837.00	\$ 627.75	(4)			\$ 2,064,967.83	\$ 209.25	\$ -	
47.17	2013 Bravo White Enclosed Tailer [3013] VIN 542BC1628DB003113	\$ 928.00	\$ 696.00	(4)			\$ 2,064,967.83	\$ 232.00	\$ -	
47.18	2020 Bravo SC712TA2 Trailer [3017] VIN # 542BC1223LB029235	\$ 750.00	\$ 562.50	(4)			\$ 2,064,967.83	\$ 187.50	\$ -	
47.19	Lease #1475 2019 Felling FT-40 Trailer [3026] VIN # 5FTCF3727J1002169 (Surrender)	\$ 16,500.00	\$ 6,387.50	(4)	\$ 4,682.32	10a	54	\$ 2,064,967.83	\$ 5,430.18	\$ -
47.20	Lease #1469 2018 Lane LRG 1008 Trailer [3019] VIN # 1L9LR1318JG321784	\$ 2,750.00	\$ 1,637.50	(4)	\$ 1,721.36	10a	48	\$ 2,064,967.83	\$ (608.86)	\$ -
47.21	Lease #1470 2020 Lane LRG 1008 Trailer [3020] VIN # 1L9LR1313LG321100 (Surrender)	\$ 2,750.00	\$ 1,637.50	(4)	\$ 1,721.36	10a	49	\$ 2,064,967.83	\$ (608.86)	\$ -
47.22	Lease #1471 2020 Lane LRG 1008 Reel trailer [3008] VIN # 1L9LR1319LG321120 (Surrender)	\$ 2,410.00	\$ 1,501.50	(4)	\$ 1,539.49	10a	50	\$ 2,064,967.83	\$ (630.99)	\$ -
47.23	Lease #1472 2020 Lane LRG 1008 Trailer [3010] VIN # 1L9LR1314LG321154	\$ 2,750.00	\$ 1,637.50	(4)	\$ 1,721.36	10a	51	\$ 2,064,967.83	\$ (608.86)	\$ -
47.24	Lease #1473 2020 Lane LRG 1008 Trailer [3009] VIN # 1L9LR1316LG321155	\$ 2,750.00	\$ 1,637.50	(4)	\$ 1,721.36	10a	52	\$ 2,064,967.83	\$ (608.86)	\$ -

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47.25	Lease #1474 2020 Lane LRG 1008 Reel trailer [3021] VIN # 1L9LR1318LG321156	\$ 2,875.00	\$ 1,687.50	(4)	\$ 1,789.04	10a	53	\$ 2,064,967.83	\$ (601.54)	\$ -
47.26	2020 PJ Trailers T6202 [3029] VIN #4P5T62029L1326893	\$ 3,981.00	\$ 2,129.90	(4)				\$ 2,064,967.83	\$ 1,851.10	\$ -
50.00	XAVS400 Serial # XAVS400 Compressor System ID # K3254 - \$20,000; CAT TH255C SN# JK200447 (Surrender) - \$39,500 Smart Productivity Test Platform (x2) SN# TMAC04TA015345 & TMAC04TA015350; TX300 Fiber Scope Expert; DI-1000 Fiber Scope Auto Focus Detect & Pass/Fail analysis; Various MTT plus module units & related hardware; Toyota Model 8FGU25 Forklift Serial # 52481 (Surrender) - \$8,500.00 Roose Reel Cable Trailer RR 160 2019 Comstar RR-160 Reel 595YC1113KM000325 [3028] (Surrender to GreenState) .	\$ 72,533.00	\$ 20,819.10	(4)	\$ 31,748.11	8	81	\$ 2,064,967.83	\$ 19,965.79	\$ -
47.27	2020 RAM 2500 [1028] VIN # 3C6UR5CL4LG104301	\$ 37,178.00	\$ 13,748.10	(4)	\$ 53,762.15	8	82	\$ 2,095,300.08	\$ -	\$ -
47.28	2019 RAM 1500 [1029] VIN # 1C6RR7FT5KS599953	\$ 21,343.00	\$ 7,840.40	(4)		8	82	\$ 2,095,300.08		
47.29	2019 RAM 1500 [1030] VIN # 1C6RR7FT7KS619362	\$ 21,343.00	\$ 7,840.40	(4)		8	82	\$ 2,095,300.08		
47.30	2020 RAM 3500 [1032] VIN # 3C63R3CL0LG129079	\$ 42,729.00	\$ 14,858.30	(4)	\$ 62,848.73	8	83	\$ 2,095,300.08	\$ 20,763.37	\$ -
47.31	2020 RAM 3500 [1031] VIN # 3C63R3GLXLG184522	\$ 42,729.00	\$ 14,858.30	(4)		8	83	\$ 2,095,300.08		
47.32	2020 RAM 3500 [1033] VIN # 3C63R3GL0LG154879	\$ 42,729.00	\$ 14,858.30	(4)		8	83	\$ 2,095,300.08		
47.33	2019 RAM 2500 [1035] (Surrender) VIN # 3C6UR5HL3KG707747	\$ 44,000.00	\$ 15,112.50	(4)	\$ 65,744.43	8	84	\$ 2,095,300.08	\$ -	\$ -
47.34	2019 RAM 2500 [1036] VIN # 3C6UR5HL0KG640976	\$ 36,537.00	\$ 13,619.90	(4)		8	84	\$ 2,095,300.08		
47.35	2019 RAM 1500 [1038] VIN # 3C6RR7KT9KG725292	\$ 21,343.00	\$ 7,840.40	(4)		8	84	\$ 2,095,300.08		
47.36	2021 GMC Sierra 2500 [1010] VIN # 1GT49REY5F123533	\$ 48,563.00	\$ 16,025.10	(4)	\$ 36,302.97	4	3	\$ 2,095,300.08	\$ -	\$ -
47.37	2020 Towmaster Flatbed trailer [3031] VIN # 4KNB2323LL161369	\$ 4,213.00	\$ 2,222.70	(4)				\$ 2,095,300.08	\$ 1,990.30	\$ -
47.38	2016 Fabrique Aluminum Trailer VIN #5HXCE1024GE202428	\$ 500.00	\$ 375.00	(4)				\$ 2,095,300.08	\$ 125.00	\$ -
47.39	2017 Hyundai Elantra VIN #KMHD84LF9HU289798	\$ 20,250.00	\$ 7,512.50	(4)				\$ 2,095,300.08	\$ 12,737.50	\$ -
47.40	2012 Diamond C Roadclipper Flatbed Trailer [3001] VIN 46UFU1829C1139365	\$ 750.00	\$ 562.50	(4)				\$ 2,095,300.08	\$ 187.50	\$ -
47.41	2021 Ditch Witch Trailer T14MV VIN 1DSB222Y1M1700669	\$ 10,000.00	\$ 4,437.50	(4)				\$ 2,095,300.08	\$ 5,562.50	\$ -

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50.00	2014 Caterpillar Cushion Tire Forklift Serial #2C5000-LE CN1748	\$ 10,000.00	\$ 4,437.50	(4)	\$ 5,562.50	1	77	\$ 2,089,737.58		\$ -
50.00	2020 John Deere 17G Compact Excavator [4052] Serial # 1FF017GXCLK230189; 2020 John Deere 17G Compact Excavator Serial # 1FF017GXLLK229815 Including all attachments, accessories, components, all accounts relating thereto & all proceeds of sale, insurance, etc - UCC# X20086282-2	\$ 28,980.00	\$ 10,131.50	(4)	\$ 16,334.96	9a	27	\$ 2,087,224.04		\$ -
50.00	2020 Turbo Technologies Hydro Seeder Serial #200351084	\$ 3,241.00	\$ 1,833.90	(4)	\$ 1,407.10	1	77	\$ 2,085,816.94		\$ -
50.00	Ditch Witch JT20 Drill Serial # DWPJT20BPM0000746; Felling FT-24 Trailer VIN# 5FTCE2923J2000763; FM13X Serial # DWPFM13XCM0001565; Tracker #8482804; Display #8483458 & Beacon # 8483158	\$ 30,750.00	\$ 12,462.50	(4)	\$ 126,183.63	6	59	\$ 2,085,816.94		\$ -
50.00	Fiber Optic Cable Puller S/N CDX08690002	\$ 10,785.00	\$ 4,673.00	(4)	\$ 6,112.00	1	77	\$ 2,079,704.94		\$ -
50.00	Pulmettaz Vac Purchase Serial # GCBPT-2229854 and 134028	\$ 29,736.00	\$ 10,358.30	(4)	\$ 19,377.70	1	77	\$ 2,060,327.24		\$ -
50.00	Analyze technologies Services J2 Lasher	\$ -	\$ -	(4)	\$ -	1	77	\$ 2,060,327.24		\$ -
50.00	Fusion splicer, View 7 Splice Machine	\$ 2,775.00	\$ 1,647.50	(4)	\$ 1,127.50	1	77	\$ 2,059,199.74		\$ -
50.00	Tester divot	\$ 79.81	\$ 59.86	(4)	\$ 19.95	1	77	\$ 2,059,179.79		\$ -
50.00	Live fiber identifier	\$ 503.56	\$ 377.67	(4)	\$ 125.89	1	77	\$ 2,059,053.90		\$ -
50.00	OTDR	\$ 1,155.00	\$ 999.50	(4)	\$ 155.50	1	77	\$ 2,058,898.40		\$ -
50.00	Used INNO View 5	\$ 1,295.00	\$ 1,055.50	(4)	\$ 239.50	1	77	\$ 2,058,658.90		\$ -
50.00	Used INNO View 7	\$ 1,665.00	\$ 1,203.50	(4)	\$ 461.50	1	77	\$ 2,058,197.40		\$ -
50.00	Used Pair - FOT 932 Power Meters	\$ 2,500.00	\$ 1,537.50	(4)	\$ 962.50	1	77	\$ 2,057,234.90		\$ -
50.00	Used Sumitomo Ribbon splicer	\$ 2,405.00	\$ 1,499.50	(4)	\$ 905.50	1	77	\$ 2,056,329.40		\$ -
50.00	Used Maxtester 730 OTDR	\$ 2,500.00	\$ 1,537.50	(4)	\$ 962.50	1	77	\$ 2,055,366.90		\$ -
50.00	Used 4' x 9' Splicer enclosed TRA	\$ 1,698.00	\$ 1,216.70	(4)	\$ 481.30	1	77	\$ 2,054,885.60		\$ -
50.00	Honda Generator	\$ 554.63	\$ 415.97	(4)	\$ 138.66	1	77	\$ 2,054,746.94		\$ -
50.00	Equipment - Telecom Division	\$ 100.00	\$ 75.00	(4)	\$ 25.00	1	77	\$ 2,054,721.94		\$ -
50.00	2019 Cat BR172 Brush Cutter Serial #TAB05099	\$ 2,490.00	\$ 1,533.50	(4)	\$ 956.50	1	77	\$ 2,053,765.44		\$ -
50.00	Duct Rodder 3/8" X 1000' Toneable 45" cage	\$ 1,000.00	\$ 937.50	(4)	\$ 62.50	1	77	\$ 2,053,702.94		\$ -
50.00	Subsite Electronics Utility Locator x7 Serial #8433297, #8433310, #8446770, #8446562, #8446932, #8446994, & #8401111	\$ 7,716.00	\$ 3,752.30	(4)	\$ 3,963.70	1	77	\$ 2,049,739.24		\$ -
50.00	Lease #1466 2018 Lane LMH 1920 Trailer VIN # 1L9LF2720JG321747	\$ 4,330.00	\$ 2,269.50	(4)	\$ 2,565.87	10a	45	\$ 2,049,739.24	\$ (505.37)	\$ -
50.00	Lease #1467 2019 Ditch Witch VT20 Trailer VIN # 1DST722L8K1701535	\$ 7,500.00	\$ 3,687.50	(4)	\$ 4,487.45	10a	46	\$ 2,049,739.24	\$ (674.95)	\$ -
50.00	Lease #1468 Ditch Witch VT20 Trailer VIN # 1DST722L8K1701552	\$ 7,500.00	\$ 3,687.50	(4)	\$ 4,487.45	10a	47	\$ 2,049,739.24	\$ (674.95)	\$ -
50.00	Eagle claw, Housing box, etc	\$ 700.00	\$ 525.00	(4)	\$ 175.00	1	77	\$ 2,049,564.24		\$ -

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50.00	Trail King TKT16U Trailer VIN # 1TKU02827LR072082 - \$10,000; Trail King TKT16U Trailer VIN # 1TKU02829LR072083 - \$7,000; Trail King TKT16U Trailer VIN # 1TKU02822LR072085 - \$10,000	\$ 27,000.00	\$ 9,537.50	(4)	\$ 16,892.47	5	33	\$ 2,049,564.24	\$ 570.03	\$ -
50.00	Caterpillar TH255C Telehandler S/N JK201224	\$ 47,831.70	\$ 15,878.84	(4)	\$ 6,606.24	5	33	\$ 2,024,217.62		\$ -
50.00	John Deere 35G Compact Excavator Serial # 1FF035GXCLK289466 Including all attachments, accessories, components, all accounts relating thereto & all proceeds of sale, insurance, etc - UCC# X20057582-3	\$ 28,000.00	\$ 9,837.50	(4)	\$ 21,659.08	9a	24	\$ 2,027,714.20		\$ -
50.00	2019 John Deere 35G Compact Excavator Serial # 1FF035GXHKK287568; Hydraulic Thumb P/N 000011; Including all attachments, accessories, components, all accounts relating thereto & all proceeds of sale, insurance, etc - UCC# X20077963-4	\$ 29,000.00	\$ 10,137.50	(4)	\$ 15,268.52	9a	25	\$ 2,024,120.22		\$ -
50.00	Big-Tex 14LX Trailer Serial # 16V1D1625M5009202; Big-Tex 14LX Trailer Serial # 16V1D2120M5017723 Including all attachments, accessories, components, all accounts relating thereto & all proceeds of sale, insurance, etc - UCC# X20088939-7 (Deemed undersecured because there is \$160.49 in equity left after liquidation costs; any equity would have secured the DIP Facility.)	\$ 6,826.00	\$ 2,897.80		\$ 5,982.91	9b	28	\$ 2,024,120.22		\$ -
50.00	John Deere 35G Compact Excavator Serial # 1FF035GXC MK293453; BigTow B-6DT Drop-deck Trailer VIN #4KNBF2322ML161316 (Stolen postpetition; insurance deductible eliminates any equity) Including all attachments, accessories, components, all accounts relating thereto & all proceeds of sale, insurance, etc - UCC# X21094059-6	\$ 42,574.00	\$ 12,364.80		\$ 38,328.55	9b	29	\$ 2,024,120.22		\$ -
50.00	2022 Towmaster Model B-6D Trailer VIN 4KNBF2321NL160465	\$ 5,500.00	\$ 3,087.50	(4)				\$ 2,024,120.22	\$ 2,412.50	\$ -

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50.00	DW MV 800 Purchase VIN # DWPMV800TM0000835 2015 Ditch Witch MR90 Mud Reclaimer Serial #CMWMR90XLF0000049; 2022 Ditch Witch AT40 with Drill-lok F5 Falcon Receiver; 10.9" Aurora Serial # DWPAT40AVN000014 - \$345,000 2017 Chevy Silverado K2500 VIN #1GC1KUEG7HF114968 - \$40,200 2010 Toyota Tundra Double Cab VIN# 5TFUW5F1XAX112293 - \$11,487.00 2017 Toyota Tundra Double Cab VIN# 5TFUW5F19HX676236 - \$36,446 2018 RAM ProMaster 2500 VIN# 3C6TRVDG6JE124720 - \$22,687.00 2018 RAM ProMaster 2500 VIN#3C6TRVDG2JE116212 - \$22,687.00 2015 Ditch Witch T14R VIN# 1DSB122X1F1701849 - \$30,000	\$ 547,819.00	\$ 113,413.80	\$ 434,405.20	1	77	\$ 1,589,715.02		\$ -	
50.00	2021 John Deere 35G Compact Excavator Serial # 1FF035GXJLK290411 B-6DT Drop-deck trailer VIN# 4KNBF2325ML160614 Hydraulic thumb # 1000522 Bucket # 327635-2 UCC# X23005342-6	\$ 24,225.00	\$ 8,117.50	\$ 25,955.83	9b	30	\$ 1,589,715.02		\$ -	
50.00	John Deere 35G Compact Excavator Serial #1FF035GXJLK290512 18" bucket #4223-4, B-6DT Drop-deck trailer # 4KNBF2328ML160560 (Stolen postpetition) Hydraulic thumb # 1000429 UCC# X23005343-3	\$ 27,100.00	\$ 8,980.00	\$ 27,256.06	9b	31	\$ 1,589,715.02		\$ -	
50.00	2013 Toyota Forklift VIN# 7FGAU50- 71140	\$ 18,000.00	\$ 6,250.00	\$ 47,087.22	10b	55	\$ 1,589,715.02		\$ -	
50.00	2019 Cat BR172 Brush Cutter Serial #DWPJT25XLJ0000728	\$ 2,490.00	\$ 1,533.50	(4) \$ 956.50	1	77	\$ 1,588,758.52		\$ -	
50.00	Various tools listed on Exhibit B-50 of Doc. 235	\$ 81,651.85	\$ 61,318.17	(4) \$ 20,333.68	1	77	\$ 1,568,424.83		\$ -	
74.00	BDC Group Inc. vs. MidAmerican Energy Company, Case No. LACV101650 currently pending in the Iowa District Court in and for Linn County.	\$ 800,000.00	\$ 400,000.00	(5) \$ 400,000.00	1	77	\$ 1,168,424.83		\$ -	

Sch. A/B	Description	Value	Liq. Costs	Notes	Senior Prepetition Secured Claim Amount	Class Number	Claim Number	Running Class 1 Secured Claim Balance (\$3,237,769.50)	Collateral Value Available for DIP Facility	Amount Available for Unsecured Claims
75.00	Estimated Collectible Retainage as of June 13, 2023	\$ 223,344.00	\$ 22,334.40	(6)	\$ 201,009.60	1	77	\$ 967,415.23		\$ -
75.00	Doubtful or uncollectible retainage	\$ 1,230,053.24	\$ 922,539.93	(3)	\$ 307,513.31	1	77	\$ 659,901.92		\$ -
75.00	Credit balance with Altorfer Inc.	\$ 1,989.85	\$ -		\$ 1,989.85	1	77	\$ 657,912.07		\$ -
NA	Avoidance Actions	\$ 2,070,899.22	\$ 1,262,949.61	(7)	\$ 807,949.61	1	77	\$ (150,037.54)		\$ -
	Totals	\$ 8,401,202.44	\$ 4,142,631.00		\$ 4,346,303.03				\$ 106,421.00	\$ 20,000.00
	Postpetition Accounts Receivable	\$ 786,000.00	As of 9/30							
	Postpetition WIP & Production Packet	\$ 763,000.00	As of 9/30							
	Postpetition Retainage	\$ 58,679.36	As of 9/30							
	Prepetition Asset DIP Collateral	\$ 106,421.00								
	Interest in Avoidance Actions for Professional Fee Escrow	\$ 227,500.00								
	Total DIP Collateral	\$ 1,941,600.36								
	DIP Balance	\$ 700,000.00	Estimate							
	Excess DIP Collateral	\$ 1,241,600.36								
	Postpetition Funds in Smith Gambrell & Russell, LLP Trust Account	\$ 87,500.00								
	Postpetition Funds in Ag & Business Legal Strategies Trust Account	\$ 71,935.11		(11)						
	Gross Amount Available in Ch. 7				\$ 1,421,035.47					
	Ch. 7 Trustee Fees									
	\$0-\$5,000	25%	\$ 1,250.00							
	\$5,000-\$50,000	10%	\$ 4,500.00							
	\$50,000-\$1,000,000	5%	\$ 47,500.00							
	Over \$1,000,000	3%	\$ 12,631.06							
	Total Ch. 7 Trustee Fees				\$ 65,881.06					
	Ch. 7 Net Available for Priority & General Unsecured Creditors				\$ 1,355,154.41					
	Ch. 7 Priority Claims									
	Priority Federal Taxes		\$ 207,800.55							
	Priority State Taxes		\$ 97,991.19							
	Priority Unemployment Taxes		\$ 33,488.09							
	Priority Wage Claims (Dennis & Candace)		\$ 6,986.00							
	Priority Vacation Time Claims		Unknown							
	Unpaid Postpetition APs		\$ 621,000.00		As of 9/30					
	Unpaid Postpetition Retainage		\$ 49,094.24		As of 8/31					
	Unpaid Postpetition Withholding Taxes (Federal)		\$ 80,500.00	(8)						
	Unpaid Postpetition Withholding Taxes (States)		\$ 14,400.00	(8)						
	Unpaid Postpetition Unemployment Taxes		\$ 10,700.00	(8)						
	Pre-Effective Date Unpaid Attorney Fees		\$ 130,000.00	(9)	Estimated					
	Pre-Effective Date Unpaid Accountant Fees		\$ 12,668.25	(9)	Estimated					
	Unsecured Creditors Committee Fees		\$ 78,561.85	(9)	Estimated					
	Total Priority Claims				\$ 1,343,190.17					
	Ch. 7 Net Available for General Unsecured Creditors				\$ 11,964.24					

Sch. A/B	Description	Value	Liq. Costs	Notes	Senior Prepetition Secured Claim Amount	Class Number	Claim Number	Running Class 1 Secured Claim Balance (\$3,237,769.50)	Collateral Value Available for DIP Facility	Amount Available for Unsecured Claims
Notes:										
(1) Unless otherwise provided, liquidation costs for tangible assets are 75% for the first \$1,000 in value, 40% for \$1,000 to \$5,000, 30% for \$5,000 to \$30,000, and 20% above \$30,000. For all assets where Keystone Savings Bank's blanket security interest (Class 1) is senior the "Senior Secured Claim Amount" is equal to the collateral value minus the liquidation costs, and that amount is deducted from the "Running Class 1 Secured Claim Balance." For all assets where that security interest is junior to an oversecured PMSI the residual collateral value is deducted from the "Running Class 1 Secured Claim Balance."										
(2) Debtor believes the creditor has a setoff claim for lease breaches.										
(3) These are debts owed to Debtor that Debtor believes have very limited collection potential. They are generally owed by customers Debtor no longer works for and which may assert claims against Debtor. The Debtor estimates only 1/4th recovery on these debts.										
(4) For equipment with an oversecured claim the liquidation costs are multiplied by 1.25 (25% increase) to account for attorney time and postpetition interest.										
(5) Liquidation costs for this lawsuit estimated at 50% based on a discount for a negotiated settlement, the time value of money, and the cost of prosecuting the lawsuit through settlement.										
(6) If BDC were liquidated these debts owed by current BDC customers would likely be collectible but with a 10% discount.										
(7) Liquidation costs for these lawsuits estimated at 50% based on a discount for a negotiated settlement, the time value of money, the costs of prosecuting the lawsuits through settlement, and the possibility that defendants may have defenses not analyzed in Debtor's report on potential avoidance actions. Additionally, the superpriority DIP lien for the estimated value of the Professional Fee Escrow is factored in by adding it to the liquidation cost.										
(8) These are the approximate amounts owed as of September 30. They are owed for the month of September and they are due by October 31.										
(9) An estimated value for fees to the Effective Date is included here following the analysis in <i>In re Buettner</i> , 625 B.R. 78 (Bankr. E.D. Wisc. 2021).										
(10) \$20,000.00 of these funds allocated to unsecured creditors under pending agreement between Keystone Savings Bank and the Unsecured Creditors Committee.										
(11) \$40,000.00 of these funds are projected to be paid before the Effective Date out of the DIP.										